

PATENT ABSTRACTS OF JAPAN

Citation 2

(11)Publication number : 2004-118524
(43)Date of publication of application : 15.04.2004

(51)Int.Cl. G06F 17/60

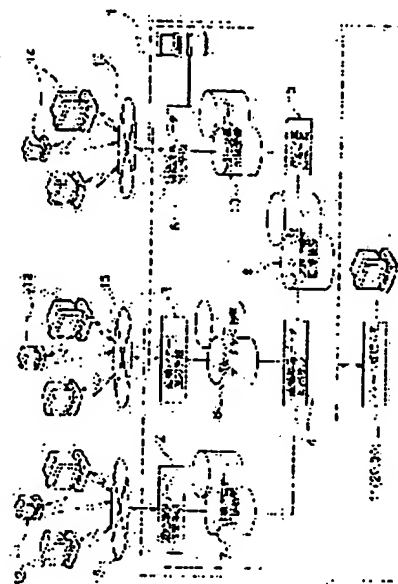
(21)Application number : 2002-280938 (71)Applicant : OSAKA GAS CO LTD
ORACLE CORP JAPAN
(22)Date of filing : 26.09.2002 (72)Inventor : HENMI HISAFUMI
OIDA KENJI
MATSUMOTO HIDETAKA
OKANO HIDEAKI
HARADA YOSHIHARU
IRIGUCHI MASARU

(54) CONSOLIDATED ACCOUNTING PROCESSING SYSTEM

(57)Abstract:

PROBLEM TO BE SOLVED: To provide a consolidation accounting processing system capable of rapidly and accurately checking errors of a collected consolidation preparation data and appropriately reducing the occurrence of return of processing after entering an account settlement processing step.

SOLUTION: This consolidated accounting processing system is provided with a consolidation preparation data collecting means 2 for collecting consolidation preparation data comprising financial statement data of each affiliated company and consolidation preparation material data required for consolidated accounting processing, from a plurality of affiliated companies, and storing error-checked consolidation preparation data after checking the presence of errors on the collected consolidation preparation data, in a consolidation preparation data storage device 7; and a consolidated accounting processing means 5 for carrying out consolidated accounting processing according to a plurality of registered consolidated patterns based on the error-checked consolidation preparation data stored in the consolidation preparation data storage device 7, to originate prescribed consolidated journalizing detailed data according to the consolidated patterns.



* NOTICES *

JPO and INPIT are not responsible for any damages caused by the use of this translation.

1. This document has been translated by computer. So the translation may not reflect the original precisely.
2. **** shows the word which can not be translated.
3. In the drawings, any words are not translated.

CLAIMS

[Claim(s)]

[Claim 1]

A connection preliminary data collection means to store in a connection preliminary data store error-checking finishing connection preliminary data after collecting the connection preliminary data which consists of two or more affiliates to each affiliate's financial statement data, and connection preparation data data required for consolidated-statements processing and checking the existence of an error about the collected connection preliminary data, The consolidated-statements processing system which comes to have a consolidated-statements processing means to perform consolidated-statements processing and to create predetermined connection journalizing detail data based on said error-checking finishing connection preliminary data stored in said connection preliminary data store.

[Claim 2]
The consolidated-statements processing system according to claim 1 with which said connection preliminary data collection means is characterized by performing said error checking based on the control information for error checking prepared beforehand.

[Claim 3]
The consolidated-statements processing system according to claim 1 or 2 characterized by changing the contents of the connection preliminary data to collect, and the contents of said error checking by any of the creation of the purpose of consolidated statements of a budget, the hope, and a track record said connection preliminary data collection means are.

[Claim 4]
A connection preliminary data collection means to collect the connection preliminary data which consists of two or more affiliates to each affiliate's financial statement data, and connection preparation data data required for consolidated-statements processing, and to store in a connection preliminary data store,

A consolidated-statements processing means to perform consolidated-statements processing and to create predetermined connection journalizing detail data based on said connection preliminary data stored in said connection preliminary data store.

A consolidated-statements processing system [come / in the progress situation management tool which grasps the re-collection situation of said connection preliminary data, and the rerun situation of said consolidated-statements processing based on said re-collected connection preliminary data, and reports to an operator in each of said situation according to a demand when re-collection of said connection preliminary data is directed, while grasping the collection situation of said connection preliminary data, and the activation situation of said consolidated-statements processing based on said collected connection preliminary data / to have].

[Claim 5]
Said connection preliminary data collection means collects connection preparation data data required for consolidated-statements processing of the maximum connection range as said connection preparation data data,

It is the connection pattern registration means in which two or more pattern registration according to a connection pattern is possible about connection pattern data including the

information about the affiliate set as the object of consolidated-statements processing at least, It has a connection preliminary data extract means to extract said connection preparation data data concerning the affiliate set as the financial statement data of a connection firm, and the object of consolidated-statements processing according to said connection pattern based on said connection pattern data out of said all connection preliminary data stored in said connection preliminary data store, and to generate the connection preliminary data classified by pattern, The consolidated-statements processing system according to claim 1 to 4 with which said consolidated-statements processing means is characterized by performing said consolidated-statements processing according to said connection pattern based on said connection preliminary data classified by pattern.

[Claim 6]

When connection preliminary data required for consolidated-statements processing of at least one connection pattern in said two or more connection patterns is stored in said connection preliminary data storage Said connection preliminary data extract means is made to generate the connection preliminary data classified by pattern for said at least one connection patterns. And the consolidated-statements processing system according to claim 5 characterized by having the accounting processing management tool which makes said consolidated-statements processing means perform consolidated-statements processing according to said connection pattern based on the connection preliminary data classified by pattern for said at least one connection patterns.

[Claim 7]

The consolidated-statements processing system according to claim 1 to 6 characterized by giving segment identification information to said firms offset processed data according to which the firms offset processed data used for the firms offset processing of said connection preparation data data which segment identification information is given to said financial statement data contained in said connection preliminary data, and are contained in said connection preliminary data were classified according to the segment, and were classified according to the segment.

[Claim 8]

The computer program for consolidated-statements processing which comes to have a program for realizing on a computer said each means with which a consolidated-statements processing system according to claim 1 to 7 is equipped.

[Translation done.]

* NOTICES *

JPO and INPIT are not responsible for any damages caused by the use of this translation.

1. This document has been translated by computer. So the translation may not reflect the original precisely.
2. **** shows the word which can not be translated.
3. In the drawings, any words are not translated.

DETAILED DESCRIPTION

[Detailed Description of the Invention]

[0001]

[Field of the Invention]

This invention relates to the consolidated-statements processing system which performs consolidated-statements processing by computer processing.

[0002]

[Description of the Prior Art]

As a consolidated-statements processing system which performs consolidated-statements processing by computer processing From the need for the system consolidated statements made into top-most vertices, the parent company based on the request of the Securities Exchange Act It is based on the connection preliminary data which consists of financial statement data collected from affiliates, such as a connection firm, and connection preparation data data required for consolidated-statements processing. There are some which perform data processing required for the above-mentioned system consolidated statements, and it adds to the consolidated-statements processing on the above-mentioned system accounting. The consolidated-statements processing system which can generate two or more connection accounting books corresponding to the management consolidated statements which make a parent company top-most vertices from the request of the group management control between group companies also exists (for example, patent reference 1 reference). In this conventional consolidated-statements processing system, since the dealings data between uncoupling firms, and a claim and debt data are contained in connection preparation data data, the data between connection firms required for firms offset processing are extracted, and the firms offset processing concerned is performed (for example, patent reference 2 reference).

[0003]

[Patent reference 1]

JP,2001-84304,A (the four - 10th page, drawing 1 . drawing 6)

[Patent reference 2]

JP,11-203373,A (the three - 5th page, drawing 1 - drawing 8)

[0004]

[Problem(s) to be Solved by the Invention]

About the connection preliminary data with which the parent company which becomes a consolidated-statements operation subject from an affiliate was provided, in the former Since the operator (consolidated-statements person in charge) checked the existence of an error visually in many cases While there was un-arranging [to which error checking of collection data takes time and effort, and a data check period becomes long], after starting consolidated-statements processing for the leakage in a check, the error was found, and there was un-arranging [which generating of the hand return which re-collects right data and performs consolidated-statements processing again increases]. Moreover, when the connection preliminary data which the consolidated-statements treatment process advanced for example, collected has an error etc. in the former and re-collection of connection preliminary data is directed, the situation of re-collection processing of the data of

connection preparation is grasped. Since it was dependent on an operator's attentiveness about making consolidated-statements processing rerun, the progress situation of a consolidated-statements treatment process has not grasped exactly by an operator's decision mistake etc., but there was a possibility that the leakage in processing might occur.
[0005]

By the way, in the consolidated-statements processing on system accounting, in addition to the system consolidated statements which make the parent company based on the request of the conventional Securities Exchange Act top-most vertices, the need for the system consolidated statements made into top-most vertices produces the subsidiary based on the request of the commercial law, and the needs to the management consolidated statements which make not only a parent company but a subsidiary top-most vertices on management accounting have also been increasing further. That is, the need that not only a parent company but the backbone's subsidiary comes in a group company with the operation subject of the consolidated-statements processing on system accounting and management accounting has arisen. Furthermore, it follows on the need for the consolidated statements of system accounting and management accounting, and the operating needs of consolidated-statements processings, such as budget creation and prospective creation during a term, have been increasing besides track record creation in the consolidated-statements base as a purpose of consolidated statements.
[0006]

However, in the conventional consolidated-statements processing system, since what can be processed to two or more connection patterns corresponding to two or more operation subjects did not exist, when it was going to carry out consolidated-statements processing of two or more of these connection patterns, each operation subject firm needed to be equipped with the consolidated-statements processing system, respectively. Thus, when it has a consolidated-statements processing system for every operation subject firm, it is necessary to offer financial statement data required for consolidated-statements processing, and connection preparation data data separately to each operation subject firm, respectively and, and since data required for this consolidated-statements processing differ for every connection pattern, the burden by the side of data offer usually has a possibility of becoming excessive in a subsidiary and an associated company common to each operation subject firm. Its occurrences of the leakage in a check increase and the hand return which performs consolidated-statements processing again also has a possibility of increasing further while its time and effort of data check increases as a whole, since the operator of each operation subject firm will overlap separately and will perform especially error checking about the connection preliminary data with which each operation subject firm was provided in this case.
[0007]

This invention is made in view of the above-mentioned trouble, and while the 1st purpose performs error checking of collected connection preliminary data quickly and exactly, the point of offering the consolidated-statements processing system which becomes possible [reducing appropriately] also has generating of the hand return after starting consolidated-statements processing.

Moreover, when connection preliminary data differs from usual [which is re-collected] about collection of connection preliminary data, and activation of consolidated-statements processing, an operator grasps the progress situation of a consolidated-statements treatment process exactly, and especially the 2nd purpose is in the point of offering the consolidated-statements processing system which becomes possible [preventing the leakage in processing]. moreover, the 3rd purpose — the 1st or 2nd purpose of the above — in addition, it is in the point of offering the consolidated-statements processing system whose consolidated-statements processing is attained to two or more connection patterns corresponding to two or more operation subjects, mitigating the burden of the side which offers connection preliminary data.
[0008]

[Means for Solving the Problem]

The first description configuration of the consolidated-statements processing system concerning

* NOTICES *

JPO and INPIT are not responsible for any damages caused by the use of this translation.

1. This document has been translated by computer. So the translation may not reflect the original precisely.
2. **** shows the word which can not be translated.
3. In the drawings, any words are not translated.

MEANS

[Means for Solving the Problem]

The first description configuration of the consolidated-statements processing system concerning this invention for attaining the 1st purpose of the above As indicated to claim 1 of the column of a claim, from two or more affiliates The connection preliminary data which consists of each affiliate's financial statement data and connection preparation data data required for consolidated-statements processing is collected. And a connection preliminary data collection means to store error-checking finishing connection preliminary data after checking the existence of an error about the collected connection preliminary data in a connection preliminary data store. It is in the point which comes to have a consolidated-statements processing means to perform consolidated-statements processing and to create predetermined connection journalizing detail data based on said error-checking finishing connection preliminary data stored in said connection preliminary data store.

[0009]

In addition, financial statement data are data which constitute an income statement, a balance sheet, a statement of surplus, etc. Moreover, connection preparation data data required for consolidated-statements processing contain the firms offset processed data for performing offset processing between connection firms in consolidated-statements processing. Firms offset processed data are data classified identifiable in the other party firm about a dividend earned, capital increase and decrease, other surpluses, a claim and the debt balance, a profit and costs transactions, the fixed asset purchase detail, the term-end balance detail of an inventory, the sale detail of negotiable securities and land, etc. Moreover, the data about the increase and decrease of details, such as increase and decrease of details, such as a fixed asset used for creation of connection cash flow in addition to firms offset processed data, and investment, liability-with-interest increase and decrease, etc. may be contained as connection preparation data data. Furthermore, connection preliminary data may include various notes information, such as a tax effect detail, in addition to financial statement data and connection preparation data data. Moreover, financial statement data, connection preparation data data, etc. may be both not only track record data but plan data or track record data, and plan data.

[0010]

moreover — although the connection firm in connection within the limits of consolidated-statements processing is naturally included in the affiliate set as the object of consolidated-statements processing — connection of consolidated-statements processing — even if it is the uncoupling firm which becomes out of range, when some connection preparation data data about the uncoupling firm concerned are required for consolidated-statements processing, the uncoupling firm concerned is also included. For example, it corresponds by the case where some uncoupling firms are processed according to equity method, the case where the thing to an uncoupling firm is separated and processed [be / it / under / balance sheet / setting] among a claim and a debt, etc. Therefore, the connection firm which is in connection within the limits of consolidated-statements processing with the affiliate set as the object of consolidated-statements processing may change with contents of consolidated-statements processing, and distinguishes and uses both in this specification.

[0011]

said — the second description configuration was indicated to claim 2 of the column of a claim — as — the description configuration of the above first — in addition, said connection preliminary data collection means is in the point of performing said error checking based on the control information for error checking prepared beforehand.

[0012]

In addition, the balance etc. is included in the control information for the above-mentioned error checking at last the first half according to the debts-and-credits account headings of the list of affiliates, each affiliate's code, the segment record showing the class of enterprise according to each firm, and each firm code and profit costs account headings, the item that should be carried out in the operation moon of system consolidated statements, and firm.

[0013]

said — the third description configuration was indicated to claim 3 of the column of a claim — as — the above-mentioned first or second description configuration — in addition, said connection preliminary data collection means is in the point of changing the contents of the connection preliminary data to collect, and the contents of said error checking by any of the creation of a budget, the hope, and a track record the purposes of consolidated statements being.

In addition, about financial statement data, connection preparation data data, etc. which are used for consolidated-statements processing, when creation of a budget is the purpose, plan data are used, when creation of the hope is the purpose, the track record data and plan data of a time are used now, and when creation of a track record is the purpose, the track record data in the end of a term are used.

[0014] Next, the consolidated-statements processing system feature configuration concerning this invention for attaining said 2nd purpose As indicated to claim 4 of the column of a claim, the connection preliminary data which consists of two or more affiliates to each affiliate's financial statement data and connection preparation data data required for consolidated-statements processing is collected. A connection preliminary data collection means to store in a connection preliminary data store, and a consolidated-statements processing means to perform consolidated-statements processing and to create predetermined connection journalizing detail data based on said connection preliminary data stored in said connection preliminary data store, While grasping the collection situation of said connection preliminary data, and the activation situation of said consolidated-statements processing based on said collected connection preliminary data When re-collection of said connection preliminary data is directed, the re-collection situation of said connection preliminary data and the rerun situation of said consolidated-statements processing based on said re-collected connection preliminary data are grasped. And it is in the point which comes to have the progress situation management tool which reports said each situation to an operator according to a demand.

[0015] When re-collection of the above-mentioned connection preliminary data is directed, [*****] For example, the case where existence of an error is discovered by error checking about the connection preliminary data collected from the affiliate, and it is directed by said connection preliminary data collection means, Or since the contents of accounting which are not normal were acquired by consolidated-statements processing after starting consolidated-statements processing, as a result of an operator's checking connection preliminary data, a case so that existence of an error may be discovered and re-collection may be directed etc. corresponds. Moreover, information is performed by displaying the information showing each situation on the screen of an image display device.

[0016]

Next, the first description configuration of the consolidated-statements processing system concerning this invention for attaining said 3rd purpose As indicated to claim 5 of the column of a claim, it adds to one for attaining the 1st purpose of the above, or the 2nd purpose of the description configurations. Said connection preliminary data collection means as said connection preparation data data Connection preparation data data required for consolidated-statements processing of the maximum connection range are collected. Connection pattern data including

the information about the affiliate set as the object of consolidated-statements processing at least Furthermore, the connection pattern registration means in which two or more pattern registration according to a connection pattern is possible. Out of said all connection preliminary data stored in said connection preliminary data store It has a connection preliminary data extract means to extract said connection preparation data data concerning the affiliate set as the financial statement data of a connection firm, and the object of consolidated-statements processing according to said connection pattern based on said connection pattern data, and to generate the connection preliminary data classified by pattern. Said consolidated-statements processing means It is in the point of performing said consolidated-statements processing according to said connection pattern, based on said connection preliminary data classified by pattern.

[0017]

In addition, connection preparation data data required for consolidated-statements processing of the maximum connection range are connection preparation data data (data specifically used for creation of said firms offset processed data and connection cash flow, data of said notes information) which are needed in the consolidated-statements processing which makes two or more affiliates of all the connection range.

[0018]

said — the second description configuration, as indicated to claim 6 of the column of a claim In the description configuration of the above first, In addition, when connection preliminary data required for consolidated-statements processing of at least one connection pattern in said two or more connection patterns is stored in said connection preliminary data storage Said connection preliminary data extract means is made to generate the connection preliminary data classified by pattern for said at least one connection patterns. And it is in a point equipped with the accounting processing management tool which makes said consolidated-statements processing means perform consolidated-statements processing according to said connection pattern based on the connection preliminary data classified by pattern for said at least one connection patterns.

[0019]

Furthermore, other suitable description configurations of the consolidated-statements processing system concerning this invention As indicated to claim 7 of the column of a claim, it adds to one for attaining the 1st purpose of the above, the 2nd purpose, or the 3rd purpose of the description configurations. Segment identification information is given to said financial statement data contained in said connection preliminary data. And it is in the point that segment identification information is given to said firms offset processed data according to which the firms offset processed data used for the firms offset processing of said connection preparation data data contained in said connection preliminary data were classified according to the segment, and were classified according to the segment.

[0020]

Here, a segment is a partition showing an enterprise class, distinction of the address of a place of business, etc. in each affiliate. Moreover, at management consolidated statements, achievements and the financial situation according to segment can be grasped because each operation subject firm defines a segment freely. Moreover, when attachment of the segment identification information to the connection preliminary data prepared by each affiliate is inadequate even if segment identification information is beforehand given to the connection preliminary data prepared by each affiliate and, even if it is the gestalt which a connection preliminary data collection means complements, it is not cared about.

[0021]

Next, as indicated to claim 8 of the column of a claim, the point which comes to have a program for realizing on a computer said each means with which consolidated-statements processing system of each above-mentioned description configuration is equipped to each ** has the description configuration of the computer program for consolidated-statements processing concerning this invention for attaining said each purpose.

[0022]

Effectiveness is explained below at the operation list by each description configuration of this invention.

According to the first description configuration of the consolidated-statements processing system for attaining the 1st purpose The connection preliminary data with which a connection preliminary data collection means consists of each affiliate's financial statement data and connection preparation data data required for consolidated-statements processing is collected. Error-checking finishing connection preliminary data after checking the existence of an error about the collected connection preliminary data is stored in connection preliminary data storage. Based on the error-checking finishing connection preliminary data stored in said connection preliminary data store, a consolidated-statements processing means performs consolidated-statements processing, and creates predetermined connection journalizing detail data.

[0023]

Therefore, since error checking is performed about the connection preliminary data which the connection preliminary data collection means collected It becomes possible to perform quickly and exactly error checking of the connection preliminary data which the operator collected visually unlike the case where error checking is carried out. Since the error is not included in coincidence about the connection preliminary data which a consolidated-statements processing means uses for consolidated-statements processing It becomes possible to also reduce appropriately generating of hand return which collects data again and reruns consolidated-statements processing after activation of consolidated-statements processing, and the consolidated-statements processing system which attains the 1st purpose is offered.

[0024]

said -- according to the second description configuration, said connection preliminary data collection means performs said error checking based on the control information for error checking prepared beforehand.

That is, if the control information for error checking is information which is useful to error checking, for example, prepares the information on "the end balance of the first half" as an example and its balance at the beginning of the period of this term in collected data does not correspond with the "end balance of the first half" prepared beforehand, it is judged to be an error. In this case, in not using information on "the end balance of the first half", it becomes difficult to judge the correction of data only by the balance at the beginning of the period of this term in collected data.

Therefore, it becomes possible to strengthen an error-checking function only with the connection preliminary data which collected the control information for error checking prepared beforehand by using for error checking compared with the case where error checking is performed, and the suitable operation gestalt of the consolidated-statements processing system which attains the 1st purpose is offered.

[0025]

said -- according to the third description configuration, said connection preliminary data collection means changes the contents of the connection preliminary data to collect, and the contents of said error checking by any of the creation of the purpose of consolidated statements of a budget, the hope, and a track record they are.

That is, if creation of a budget is the purpose, it is not necessary to perform error checking so strictly that the connection preliminary data of a rough numeric value should just be collected and, and if the purpose of consolidated statements is creation of a track record, since it is finally necessary to draw up a formal accounting document on the other hand, it is necessary to collect connection preliminary data to accuracy to a fine numeric value, and it also needs to perform error checking strictly. Moreover, when creation of the hope is the purpose, it will carry out by the accuracy of middle extent in the case of the above-mentioned budget and a track record, and strictness.

By therefore, the thing for which the contents of the connection preliminary data to collect and the contents of said error checking are changed according to the purpose of consolidated statements When making the futility which performs data collection exact beyond the need, and error checking strict beyond the need avoid in creation of a budget and creating a track record

conversely to it, for inaccurate data collection or inadequate error checking it becomes possible to make it avoid to un-arrange [that a required accounting result is not obtained], and the suitable operation gestalt of the consolidated-statements processing system which attains the 1st purpose is offered.

[0026]

According to the consolidated-statements processing system feature configuration for attaining the 2nd purpose Collect the connection preliminary data with which a connection preliminary data collection means consists of each affiliate's financial statement data, and connection preparation data data required for consolidated-statements processing, and it stores in connection preliminary data storage. When a consolidated-statements processing means performs consolidated-statements processing and creates predetermined connection journalizing detail data based on the connection preliminary data stored in said connection preliminary data store A progress situation management tool grasps the collection situation of the above-mentioned connection preliminary data, and the activation situation of the consolidated-statements processing based on the collected connection preliminary data, and reports each of those situations to an operator according to a demand. Furthermore, when re-collection of the above-mentioned connection preliminary data is directed, a progress situation management tool grasps the re-collection situation of the above-mentioned connection preliminary data, and the rerun situation of the consolidated-statements processing based on the re-collected connection preliminary data, and reports each of those situations to an operator according to a demand.

[0027]

That is, an operator can judge the progress situation of a consolidated-statements treatment process appropriately by getting to know the collection situation of the newest connection preliminary data which the progress situation management tool grasps by demand, and the activation situation of consolidated-statements processing. Especially for example, when different processing from usual [by which defects, such as an error, are in collected connection preliminary data, and connection preliminary data is re-collected] is performed By being able to judge the necessity of rerun of consolidated-statements processing by getting to know the re-collection situation of the connection preliminary data which the progress situation management tool grasps, and getting to know the rerun situation of consolidated-statements processing The progress situation of a different consolidated-statements treatment process from usual is judged appropriately, and the leakage in processing can be prevented from generating. Therefore, when especially connection preliminary data differs from usual [which is re-collected] about collection of connection preliminary data, and activation of consolidated-statements processing, an operator grasps the progress situation of a consolidated-statements treatment process exactly, and it becomes possible to prevent the leakage in processing, and the consolidated-statements processing system which attains the 2nd purpose is offered.

[0028] According to the first description configuration of the consolidated-statements processing system for attaining the 3rd purpose With each affiliate's financial statement data, said connection preliminary data collection means collects connection preparation data data required for consolidated-statements processing of the maximum connection range as said connection preparation data data, and stores in connection preliminary data extract means was the connection preliminary data with which the connection preliminary data extract means was stored in the connection preliminary data store It is based on the information about the affiliate set as the object of the consolidated-statements processing which the connection pattern data of each connection pattern have for two or more connection pattern of every registered into the connection pattern registration means. Extract connection preparation data data required for the consolidated-statements processing concerning the affiliate set as the financial statement data of a connection firm, and the object of consolidated-statements processing, and the connection preliminary data classified by pattern is generated. Based on the connection preliminary data classified by pattern by which extract generation was carried out [above-mentioned], according to a connection pattern, said consolidated-statements processing means performs consolidated-statements processing, and creates predetermined connection journalizing detail data.

[0029]

Namely, since extract generation of the connection preparation data data classified by pattern concerning the affiliate set as the financial statement data of a connection firm and the object of consolidated-statements processing has already been carried out in case a consolidated-statements processing means performs consolidated-statements processing A consolidated-statements processing means chooses the financial statement data of a connection firm, and it is not necessary not to perform total processing, or to extract the firms offset processed data applied to a connection firm out of connection preparation data data, and to perform offset processing, and consolidated-statements processing with two or more connection patterns can perform simply and quickly.

[0030]

Furthermore, only by offering the connection preliminary data corresponding to the wide range connection pattern that makes two or more whole affiliates applicable to connection as connection preliminary data offered from each affiliate to a connection preliminary data collection means The range for connection contracts, or also to other connection patterns with which the connection art was changed, some of the data are effective and the connection preliminary data classified by pattern is extracted by the connection preliminary data extract means according to a connection pattern as a part for the effective data division. That is, each affiliate can process quickly the consolidated-statements processing to two or more connection patterns in a group company, while the burden for connection preliminary data offer in each affiliate will be mitigated sharply, since what is necessary is just to offer the general connection preliminary data of the predetermined contents which are not related to whether consolidated-statements processing is performed by what kind of connection pattern unitary.

[0031]

If connection preliminary data including the error is used for consolidated-statements processing when the error is included in the connection preliminary data with which the connection preliminary data collection means was provided from each affiliate here Although there is a possibility of a normal accounting result not being obtained by many of consolidated-statements processings of two or more connection patterns, but the hand return of processing increasing, and doing great disadvantageous profit Since consolidated-statements processing using the connection preliminary data which an error is checked about collected connection preliminary data by combination with the description configuration for attaining especially the 1st purpose, and includes an error with it is not performed The effect of a data error with a possibility of doing great disadvantageous profit in consolidated-statements processing with two or more connection patterns especially can be made to avoid.

[0032]

Moreover, not only the parent company of a group company but its subsidiary receives a connection pattern registration means as an operation subject of consolidated-statements processing. If the connection pattern data which come to have the information about each affiliate set as the object of the consolidated-statements processing to carry out are offered Since a connection preliminary data extract means extracts the connection preliminary data classified by pattern of the connection pattern corresponding to the connection pattern data concerned and a consolidated-statements processing means performs consolidated-statements processing based on the connection preliminary data classified by pattern Each affiliate can carry out quickly consolidated-statements processing which makes self an operation subject only by the time and effort which creates and offers connection pattern data. Furthermore, since the modification concerned is made to reflect and connection pattern data can be easily corrected even if the information about the affiliate set as the object of consolidated-statements processings, such as equity ratio fluctuation to increase and decrease and the subsidiary of a connection firm, is changed, since it is only the time and effort which creates and offers connection pattern data, the quick processing corresponding to the newest information between affiliates is attained.

[0033]

Furthermore, among two or more affiliates who constitute a group company, since the consolidated-statements processing system of this description configuration can be shared or

shared, each operation subject of consolidated-statements processing does not need to introduce a consolidated-statements processing system according to an individual, and the economical and efficient employment of him is attained. Moreover, in common with each affiliate, this system change can be carried out to the system change of changing the processing logic of a connection preliminary data extract means or a consolidated-statements processing means. By this, when the contents of system consolidated-statements processing are changed by legal revision etc., a system change can be managed at once. Furthermore, the thing for which the throughput which can carry out parallel processing of each processing to two or more connection patterns as a computer which constitutes a connection preliminary data extract means and a consolidated-statements processing means, or the thing which serial processing can also process [high-speed] is adopted — two or more consolidated-statements processings — coincidence — or it can process to coincidence mostly and early implementation of consolidated-statements processing of the whole group company and an early announcement can be realized.

[0034]

therefore, said 1st or 2nd purpose — In addition, mitigating the burden of the side which offers connection preliminary data, consolidated-statements processing is attained to two or more connection patterns corresponding to two or more operation subjects, and the consolidated-statements processing system which attains said 3rd purpose is offered.

[0035]

said — according to the second description configuration, if connection preliminary data required for consolidated-statements processing of at least one connection pattern in said two or more connection patterns is stored in said connection preliminary data storage While making said connection preliminary data extract means generate the connection preliminary data classified by pattern for said at least one connection patterns, an accounting processing management tool Said consolidated-statements processing means is made to perform consolidated-statements processing according to said connection pattern based on the connection preliminary data classified by pattern for said at least one connection patterns by which generation was carried out [above-mentioned].

[0036]

That is, as soon as an accounting processing management tool accesses said connection preliminary data store, and checks the storing situation of connection preliminary data and connection preliminary data required for consolidated-statements processing of at least one connection pattern in two or more connection patterns is stored, only consolidated-statements processing based on the connection preliminary data for the patterns is performed first. Hereafter, connection preliminary data required for consolidated-statements processing of other connection patterns follows on being stored, and carries out sequential execution of the consolidated-statements processing based on the connection preliminary data for each patterns.

[0037]

With combination with the description configuration for attaining especially the 2nd purpose here By said progress situation management tool, the connection preliminary data for which connection patterns of two or more connection patterns is stored in connection preliminary data storage. Moreover, since the situation that consolidated-statements processing is performed based on the connection preliminary data for the patterns is reported, an operator becomes possible [getting to know exactly the progress situation of the consolidated-statements processing of each connection pattern by which sequential execution is carried out]. Therefore, the suitable operation gestalt of the consolidated-statements processing system which attains said 3rd purpose is offered.

[0038]

Furthermore, according to other suitable description configurations of the consolidated-statements processing system concerning this invention Said financial statement data to which segment identification information is given, and said firms offset processed data with which it was classified according to the segment and segment identification information was given to

each of that classified segment are used. Consolidated-statements processing according to the segment set up on system accounting or segment set up on management accounting can be performed, and the connection journalizing detail data according to this segment can be created. Therefore, in the consolidated-statements processing system which attains said purpose of either the 1st, the 2nd or a 3rd, the suitable operation gestalt whose consolidated-statements processing according to segment is attained is offered.

[0039]

According to the description configuration of the computer program for consolidated-statements processing concerning this invention, which consolidated-statements processing system of each above-mentioned description configuration is realizable on the computer concerned by installing the computer program for the consolidated-statements processing in a predetermined computer.

[0040]

[Embodiment of the Invention]

The gestalt of operation of the consolidated-statements processing system (henceforth the "this invention system") concerning this invention is explained based on a drawing.

[0041]

As shown in drawing 1, this invention system 1 is equipped with the connection preliminary data collection means 2, the connection pattern registration means 3, the connection preliminary data extract means 4, the consolidated-statements processing means 5, the consolidated-statements data output means 6, the connection preliminary data store 7, the connection pattern data storage 8, the connection preliminary data store 9 classified by pattern, the consolidated-statements data storage 10, the system management means 11, and other I/O devices and peripheral devices, and is constituted. In addition, each storage region is assigned and each data storage 7-10 is constituted by 1 or two or more nonvolatile storages with which the computer system which constitutes this invention system 1 is equipped.

[0042]

moreover, each means 2- of this invention system 1 — 6 and 11 are realized by software processing, using the hardware resources of the computer system which constitutes this invention system 1. More specifically, this invention system 1 is equipped with the program for the consolidated-statements processing for realizing each means of the connection preliminary data collection means 2, the connection pattern registration means 3, the connection preliminary data extract means 4, the consolidated-statements processing means 5, the consolidated-statements data output means 6, and the system management means 11 on the computer of the computer system which constitutes this invention system 1. Through data transmission media, such as a record medium which CD-ROM etc. can computer read, and the Internet, the computer which constitutes this invention system 1 in hardware is installed in an accessible recording device, and, specifically, practical use is presented with the program concerning this invention.

[0043]

Each affiliate stores in the connection preliminary data storage 7 error-checking finishing connection preliminary data after constituting the connection preliminary data collection means 2 possible [connection] through the communication network 15 which connects between affiliates with each computer terminal 12 of two or more affiliates mutually, and collecting the connection preliminary data transmitted by predetermined file format from each computer terminal 12 of two or more affiliates and checking the existence of an error about the collected connection preliminary data in the identifiable condition. A communication network 15 is realized by the thing of a gestalt which connects between affiliates using the Internet, LAN (Local Area Network) built using the communication line of dedication.

[0044]

Connection preliminary data consists of each affiliate's financial statement data, connection preparation data data required for consolidated-statements processing, and notes information on other. The 1st financial statement data which financial statement data consist of data which constitute an income statement, a balance sheet, a statement of surplus, etc., and are not

further classified according to a segment. The 2nd financial statement data to which it is classified according to the system segment decided on system accounting, and segment identification information with the identifiable system segment is given. It is classified according to the management segment decided on management accounting, and is classified into three kinds of financial statement data of the 3rd financial statement data to which segment identification information with the identifiable management segment is given.

[0045]
Connection preparation data data consist of firms offset processed data for performing offset processing between connection firms in consolidated-statements processing, and the other data. Firms offset processed data are data classified identifiable in the other party firm about a dividend earned, capital increase and decrease, other surpluses, a claim and the debt balance, a profit and costs transactions, the fixed asset purchase detail, the term-end balance detail of an inventory, the sale detail of negotiable securities and land, etc. Moreover, it is classified into each item data of firms offset processed data according to a segment for every affiliate, and segment identification information is given to each of that classified item data, respectively. As connection preparation data data other than firms offset processed data, the data about the increase and decrease of details, such as increase and decrease of details, such as a fixed asset used for creation of connection cash flow, and investment, liability-with-interest increase and decrease, etc. are contained.

[0046]
Moreover, the financial statement data and connection preparation data data which are collected have the case of track record data, plan data, or its both according to the purpose (either of the creation of a budget, the hope, or a track record) of consolidated-statements processing.

[0047]
As notes information, there are data [a detail and major stockholder information,, such as a situation of additional post, such as modification of additional information, such as notes of for example, a tax effect detail, a negotiable-securities detail, and possession negotiable securities and negotiable securities, derivatives, retirement benefit costs, and accounting policy, accounting policy, a contingent liability, hypothecated assets and a debt with security, a subsequent event, a research and development cost, plant-and-equipment investment, a compression detail table, a lease schedule of transactions, and an officer, the number of employees, a debt detail, an advance detail, and an issue corporate bond.

[0048]
Although the connection preliminary data collection means 2 is constituted so that the connection preliminary data transmitted by predetermined file format may be collected, you may make it take two or more collection organization from the difference in each affiliate's accounting system fundamentally.
For example, to access from each computer terminal 12 to the WEB site for a connection preliminary data input which the connection preliminary data collection means 2 offers in a WEB format, the sheet for a connection preliminary data input in a predetermined input format may be transmitted to each computer terminal 12 by for example, the HTML (Hyper Text Markup Language) format or XML (Extensible Markup Language), and you may constitute so that the connection preliminary data inputted into the sheet for a connection preliminary data input from each computer terminal 12 may be received. Moreover, you may make it receive the connection preliminary data which each affiliate's accounting system created separately in the data format of specific spreadsheet software. Therefore, before the connection preliminary data collection means 2 stores in the connection preliminary data store 7 the connection preliminary data collected in various data format, it is changed and unified into a fixed data format.

[0049]
Moreover, it is desirable to collect the connection preliminary data which also needed to unify the account-headings code in the connection preliminary data which each affiliate's accounting system created separately as a connection account-headings code, and performed this transform processing in each affiliate. However, when the connection preliminary data with which this account-headings code-conversion processing is not performed is received, after the

connection preliminary data collection means 2 performs the account-headings code-conversion processing concerned, it stores in the connection preliminary data storage 7.
[0050]

Moreover, as for each connection preliminary data created in each affiliate, it is desirable to perform predetermined error-checking processing beforehand in each affiliate. However, since the connection preliminary data with which error checking is not fully made in each affiliate may be received, a part or all of the error-checking processing (in being possible, it includes the error correction processing which corrects an error.) whose connection preliminary-data collection means 2 checks the existence of an error is performed, and there is nothing in an error by error-checking processing ending, or an error is corrected, and data format and connection preliminary data [finishing / processing / account-headings code-conversion] store to connection preliminary-data storage 7. However, a part of item of the connection preliminary data which carries out error checking by manual operation also has an operator.
[0051]

When an error is discovered in the above-mentioned error-checking processing, while telling that connection preliminary data includes the error to an affiliate's computer terminal 12, retransmission of message of the connection preliminary data which corrected the error is required. The gestalt which requires retransmission of message of only the data part concerned this the retransmission of message of whose is an error, the gestalt which bundles up about the data of the predetermined range including the data part concerned which is an error, and requires retransmission of message can adopt a suitable mode according to a situation. In addition, even if an error is discovered, when correction of an error is possible, the error being included in the transmitted data and the contents of data to correct are told, and retransmission of message of data is not required.
[0052]

The above-mentioned connection preliminary data collection means 2 performs said error checking based on the control information for error checking prepared beforehand. The chart of this control information is shown in drawing 2. Hereafter, each control information is explained.

- Firm lists are each affiliate's firm code, a firm name, firm classifications (system consolidated subsidiary etc.), and the contrast table of an enterprise segment record, as shown in drawing 3.
- An enterprise list is the contrast table of an enterprise name and an enterprise segment record, as shown in drawing 4.
- Debts-and-credits account headings are the contrast tables of a subject code, a subject name, and the acquisition pattern classified by firm (for example, it classifies into four ranks, A, B, C, and D), as shown in drawing 5.
- Profit costs account headings are the contrast tables of a subject code, a subject name, and the acquisition pattern classified by firm (for example, it classifies into four ranks, A, B, C, and D), as shown in drawing 6.
- A consistency check is a table for carrying out the corresponding contents of a check effectively in the operation moon (March and September) of system consolidated statements, as shown in drawing 7.
- At last, the balance is the table which each firm code was made to correspond and indicated each balance of capital account headings and the various account headings for increase-and-decrease the tables of a detail the first half according to firm, as shown in drawing 8.
- Although tax rates are not illustrated, they input tax rates (effective tariff) and use them for the check of a tax effect detail table.

[0053]

The contents of each item of error checking about connection preliminary data are shown in drawing 9. If a part is explained, when a balance sheet is data for a check, coincidence of the loan amount of money, a deferred tax asset and the existence of both ***** of a debt, and the existence of both ***** of an accrued consumption tax and an arrears consumption tax will be checked, for example. Moreover, the capital increase and decrease of a table, and when the surplus increase and decrease of a table are data for a check in addition to this, coincidence of the amount of money of a last balance sheet and coincidence with an income statement are

checked a term-end balance, coincidence of the amount of money of a balance sheet and a balance at the beginning of the period, and the first half.
[0054]

Moreover, the contents of the connection preliminary data to collect and the contents of said error checking are changed by any of the creation of the purpose of consolidated statements of a budget, the hope, and a track record said connection preliminary data collection means 2 are. That is, when the purpose of consolidated statements is creation of a track record, based on track record data, connection preliminary data collects data exact to the fine amount of money of each item of account, and also performs error checking strictly. On the other hand, when creation of a budget is the purpose, based on plan data, the data of the amount of money of an outline are collected, and if the numeric value of error checking of the large another place corresponds, suppose that he has no error. When creation of the hope is the purpose, based on the track record data of the time, and the plan data of henceforth at that time, it is the correctness and the strictness of middle extent the case of the above-mentioned track record, and in the case of a budget, and data collection and error checking are performed.
[0055]

Furthermore, said connection preliminary data collection means 2 collects connection preparation data data required for connection processing of the maximum connection range as said connection preliminary data. Connection preparation data data required for consolidated-statements processing of this maximum connection range are connection preparation data data (data specifically used for creation of said firms offset processed data and connection cash flow, data of said notes information) which are needed in the consolidated-statements processing which makes two or more affiliates of all the connection range.
[0056]

Said connection pattern registration means 3 is constituted possible [two or more pattern registration according to a connection pattern] in connection pattern data including the information about the affiliate set as the object of consolidated-statements processing at least. That is, it is constituted possible [connection] through each computer terminal 13 of the affiliate of two or more affiliates who becomes the operation subject of consolidated-statements processing at least, and a communication network 15, and 1 or two or more connection pattern data which are transmitted in a predetermined data format from each computer terminal 13 are collected to each **, and it stores in the connection pattern data storage 8 according to a connection pattern. To access from each computer terminal 13 to the WEB site for connection pattern data inputs offered in a WEB format, the connection pattern registration means 3 transmits the sheet for connection pattern data inputs in a predetermined input format to each computer terminal 13 in a HTML format or an XML format, and specifically, it constitutes it from each computer terminal 13 so that the connection pattern data inputted into the sheet for connection pattern data inputs may be received.
[0057]

Each connection pattern data the connection firm in connection within the limits of consolidated-statements processing of each connection pattern An operation subject, a consolidated subsidiary, and the connection firm (equity method application firm) that applies equity method are distinguished. The connection company data which can be specified, connection of this consolidated-statements processing — the subsidiary and associated company (the unconsolidated subsidiary and associated company), and parent company (uncoupling parent company) which looked at the uncoupling firm which becomes out of range from the operation subject — distinguishing — the uncoupling company data which can be specified — It has the rate data of the share in which the rate of the share to a consolidated subsidiary and an equity method application firm is shown, and the processing purpose discernment data of whether consolidated-statements processing targets any of a track record, a plan, or its both, and is constituted.
[0058]

For example, in the group firm whole company (two or more affiliates) which makes P company a parent company and makes A company - K company a subsidiary, as the operation subject in a

certain connection pattern, a consolidated subsidiary, an equity method application firm, an uncoupling firm, and holding ratio for a company's stock show drawing 10 , when being set up, the contents of the connection company data of the connection pattern data and the rate data of the share come to be shown in drawing 11 . When it is not the subsidiary which holds direct stocks so that there may be a consolidated subsidiary or E equity method application firm, the rate of the share is calculated by multiplying the holding ratio for a company's stock to A company by the holding ratio for a company's stock to A company [E]. In addition, count of the rate of the share is shown in the remarks column of drawing 11 .

Moreover, about the rate of the share in the consolidated statements on management accounting, since the purpose is management accounting to the last, it may set up separately making the rate of the share to adopt into 100% for convenience without being based on actual holding ratio for a company's stock etc.

[0060]

Furthermore, as shown in drawing 12 , when an operation subject is the connection pattern which is not the parent company P of a group firm but the backbone's subsidiary A, the contents of the connection company data of the connection pattern data and the rate data of the share come to be shown in drawing 13 . Thus, connection pattern data are registered corresponding to various connection patterns.

[0061]

The connection preliminary data extract means 4 extracts said connection preparation data data concerning the affiliate set as the financial statement data of a connection firm, and the object of consolidated-statements processing according to said connection pattern based on said connection pattern data out of said all connection preliminary data stored in said connection preliminary data store, and generates the connection preliminary data classified by pattern. That is, extract processing of the following connection preliminary data classified by pattern is performed according to the connection pattern by which consolidated-statements processing is performed by the starting command input from the timing set up beforehand or the outside just before the consolidated-statements processing means 5 performs consolidated-statements processing. First, connection pattern data are read from the connection pattern data storage 8, and the financial statement data about the connection firm in the read connection pattern data and predetermined connection preparation data data are extracted out of all the connection preliminary data stored in the connection preliminary data store 7. As predetermined connection preparation data data, the firms offset processed data between said connection firms are extracted. Here, according to distinction of a thing [as opposed to track record data or plan data in the consolidated-statements processing specified by connection pattern data], financial statement data and predetermined connection preparation data data are extracted.

The connection preliminary data extract means 4 will extract the claim and debt data which make the other party an unconsolidated subsidiary and an associated company, and the uncoupling parent company concerned concerned out of the claim and debt data of said connection firm as predetermined connection preparation data data, if an unconsolidated subsidiary and an associated company, and an uncoupling parent company exist in the read connection pattern data. And the claim and the debt amount of money in the claim and debt data which make the other party an unconsolidated subsidiary and an associated company, and the uncoupling parent company concerned are totaled, and change processing is carried out for total claim and debt amount of money to the claim and debt of an uncoupling firm from a claim and a debt in the balance sheet of said connection firm. The change processing concerned may be performed by unifying, even if it carries out by distinguishing an unconsolidated subsidiary and an associated company, and the uncoupling parent company concerned concerned. It is the case of the middle firm instead of the parent company the operation subject of consolidated-statements processing is at the top of a group firm that an uncoupling parent company exists.

Furthermore, if an equity method application firm exists in the read connection pattern data, it

http://www4.ipdl.inpl.go.jp/cgi-bin/tran_web.cgi-ejje

2007/06/08

17

will extract to each ** by using the profits of the equity method application firm concerned as equity method problem data out of all the connection preliminary data stored in the connection preliminary data store 7.

[0063]

It stores in the connection preliminary data storage 9 classified by pattern according to a connection pattern by using as the connection preliminary data classified by pattern the financial statement data about the connection firm extracted according to the above connection pattern, the firms offset processed data between connection firms, and equity method problem data. In addition, the claim and debt data which make the other party the extracted unconsolidated subsidiary and associated company, and an uncoupling parent company are unnecessary if the change processing to the claim and debt of an uncoupling firm in a balance sheet is completed.

[0064]

Processing of the above connection preliminary data extract means 4 is explained about the connection pattern data illustrated to drawing 11 based on drawing 14. In drawing 14, the case where the connection preliminary data classified by pattern is extracted about the connection pattern of the connection pattern data illustrated to drawing 11 is illustrated.

[0065]

The connection preliminary data about P company, A company - E company, and H connection firm [seven] is extracted out of the connection preliminary data of the group whole company of P company stored in the connection preliminary data store 7, and A company - K company. About firms offset processed data, such as a profit and costs dealings data, and a claim, debt data, only the data between seven connection firms are extracted among the extracted connection preliminary data of each connection firm. In drawing 14, only the data of A company - E company and H company are extracted for a phase hand about the profit and costs dealings data of P company, and a claim and debt data.

[0066]

Next, in the connection pattern data shown in drawing 11, since G company is specified as an equity method application firm and F company and I company - K company [four] are specified as an unconsolidated subsidiary, change processing to the claim and debt of an uncoupling firm in a balance sheet is performed for every connection firm. When the claim on the balance sheet of P company was explained concretely and the claim on a balance sheet sets to "300", the claim frame of five companies of G company in a claim and debt data, F company, and I company - K company is totaled, supposing it is the totaled claim amount of money "50". on a balance sheet, the "50" will be changed to the claim of an unconsolidated subsidiary and an associated company from a claim, and a claim will be set to "250." By consolidated-statements processing with the conventional single connection pattern, this change processing is made in each affiliate, and each ** processes automatically what was contained as connection preliminary data in this invention system corresponding to two or more connection patterns. Moreover, in the connection pattern data shown in drawing 11, since G company is an equity method application firm, the profits frame of G company is extracted as equity method problem data.

[0067]

Furthermore, processing of the connection preliminary data extract means 4 is explained about the connection pattern data illustrated to drawing 13 based on drawing 15. In drawing 15, the case where the connection preliminary data classified by pattern is extracted about the connection pattern of the connection pattern data illustrated to drawing 13 is illustrated.

[0068]

The connection preliminary data about A company, D company, and E connection firm [three] is extracted out of the connection preliminary data of the group whole company of P company stored in the connection preliminary data store 7, and A company - K company. About firms offset processed data, such as a profit and costs dealings data, and a claim, debt data, only the data between three connection firms are extracted among the extracted connection preliminary data of each connection firm. In drawing 15, only the data of D company and E company are extracted for a phase hand about the profit and costs dealings data of A company, and a claim and debt data.

[0069]

Next, in the connection pattern data shown in drawing 13, since F company [one] is specified as an uncoupling firm, change processing to the claim and debt of an uncoupling firm in a balance sheet is performed for every connection firm. Supposing the claim frame of F company of a claim and the debt data is "10" when the claim on the balance sheet of A company is explained concretely, and the claim on a balance sheet sets to "300", on a balance sheet, the "10" will be changed to the claim of an unconsolidated subsidiary and an associated company from a claim, and a claim will be set to "290." By consolidated-statements processing with the conventional single connection pattern, this change processing is made in each affiliate, and each ** processes automatically what was contained as connection preliminary data in this invention system 1 corresponding to two or more connection patterns.

[0070]

Fundamentally, although the consolidated-statements processing means 5 performs consolidated-statements processing and creates predetermined connection classification detail data based on said error-checking finishing connection preliminary data stored in said connection preliminary data store 7, since connection preliminary data is extracted according to the connection pattern as mentioned above, it performs said consolidated-statements processing according to said connection pattern in practice based on said connection preliminary data classified by pattern. That is, by the starting command input from the timing set up beforehand or the outside, after the connection preliminary data extract means 4 performs extract processing of the connection preliminary data classified by pattern, the following consolidated-statements processings are performed according to a connection pattern.

[0071]

First, the connection preliminary data classified by pattern stored in the connection preliminary-data store 9 classified by pattern reads, the total processing based on the financial-statement data about a connection firm, the offset elimination processing based on the firms offset processed data between the connection firms after total processing, and the computation of the minority interests which followed to the rate of the share specified by connection pattern data, and minority interests carry out, and a consolidated-statements processing means 5 creates predetermined connection journalizing detail data. Here, since segment identification information is given to some of financial statement data of the connection preliminary data stored in the connection preliminary data store 7, and connection preparation data data required for consolidated-statements processing, in consolidated-statements processing, about predetermined items, such as sales, an operating expense, and property, total processing according to segment is also performed based on segment identification information, and the connection journalizing detail data classified according to the segment are created.

[0072]

Furthermore, the consolidated-statements processing means 5 creates the connection journalizing detail data of the equity method profit and loss according to the rate of the share specified by connection pattern data based on the equity method problem data of the connection preliminary data classified by pattern, when the equity method application firm is specified by connection pattern data. Moreover, the created connection journalizing detail data are stored in the consolidated-statements data storage 10. Since each above-mentioned processing is fundamentally the same as the processing in the usual consolidated-statements processing, detailed explanation is omitted.

[0073]

Said consolidated-statements data output means 6 is constituted possible [connection] through each computer terminal 14 of two or more affiliates, and a communication network 15, and if it accesses the WEB site which can peruse the connection journalizing detail and consolidated financial statement in the WEB format which the consolidated-statements data output means 6 offers, an annotation, etc. from each computer terminal 13, each computer terminal 13 constitutes the connection journalizing detail which wishes to peruse, the consolidated financial statement, the annotation, etc. from a HTML format at ready-for-sending ability, therefore, the additional remark information on the connection preliminary data stored in

connection journalizing detail data and the connection preliminary data store 7 for every connection pattern stored in the consolidated-statements data storage 10 while the consolidated-statements data output means 6 functioned as a WEB server etc. — the data of a HTML format — changing — perusal — it has the HTML format data origination means made an easy configuration. In addition, the consolidated-statements data output means 6 could be replaced with the above-mentioned HTML format data origination means, and may be equipped with the XML format data origination means. Moreover, as a consolidated financial statement, there are a consolidating financial statement, a consolidated income statement, a consolidated balance sheet, a consolidated earned surplus statement, a connection cash flow statement, etc., and these are created from a connection journalizing detail. Since it realizes with the application of not a main object but the well-known technique of this invention, the consolidated-statements data output means 6 omits explanation of actuation in a detailed configuration list.

[0074]
In addition, the peripheral device of the computer system which constitutes this invention systems, such as a display terminal which carries out image display of the connection journalizing detail, and printer equipment which carries out the printed output of the connection journalizing detail, as a consolidated-statements data output means 6 is also contained.

[0075]
Next, the procedure of each above-mentioned means 2-6 is explained based on drawing 16. In addition, since the contents of processing of each means 2-6 are already explained, duplication of explanation is avoided here. When consolidated-statements processing of two or more patterns in a group firm is periodically carried out through every year, a series of processings of the connection preliminary data collection means 2 in each operation, the connection preliminary data extract means 4, and the consolidated-statements processing means 5 are performed according to the operation stage concerned.

[0076]
Before predetermined days, from each computer terminal 12 of each affiliate, collection and error-checking processing (#11) of the connection preliminary data from each affiliate by the connection preliminary data collection means 2 are accessed, and are performed from said operation stage to the connection preliminary data collection means 2. Although collection and error-checking processing (#11) of connection preliminary data are performed based on access from all affiliates, each access may not necessarily be simultaneous.

[0077]
Next, collection registration processing (#12) of the connection pattern data from each operation subject firm by the connection pattern registration means 3 is performed in front of predetermined days from said operation stage by access to the connection pattern registration means 3 from each computer terminal 13 of each operation subject firm. However, collection registration processing (#12) of connection pattern data is performed, when consolidated-statements processing is carried out by the new connection pattern, and when the connection pattern data used by the consolidated-statements processing carried out last time in the existing connection pattern have modification. When the connection pattern data used by the consolidated-statements processing carried out last time in the existing connection pattern can use it as it is, this processing (#12) is unnecessary. In addition, collection and error-checking processing (#11) of connection preliminary data, and collection registration processing (#12) of connection pattern data may carry any out first, and an operation stage may lap.

[0078]
Completion of collection and error-checking processing (#11) of connection preliminary data, and collection registration processing (#12) of connection pattern data performs extract processing (#13) of the connection preliminary data classified by pattern based on the connection preliminary data extract means 4.

[0079]
Consolidated-statements processing (#14) by the consolidated-statements processing means 5 is automatically performed by the startup command input from the computer terminal 13 of the operation subject firm of the connection pattern concerned, after extract processing (#13) of the

connection preliminary data classified by pattern is performed according to a connection pattern. In addition, if extract processing (#13) and consolidated-statements processing (#14) of the connection preliminary data classified by pattern are performed in the sequence concerned about each connection pattern, they are enough here.

[0080]

After the consolidated-statements processing (#14) by the consolidated-statements processing means 5 completes output processing (#15) by the consolidated-statements data output means 6, according to image display or a printed output command, a connection Journalizing detail etc. is outputted to each computer terminal 13 or a display terminal, or printer equipment from each computer terminal 14 of each affiliate, corresponding to access.

[0081]

Next, said system management means 11 has grasped the progress situation of processing by each above-mentioned means 2-6, and has managed consolidated-statements processing. And as shown in drawing 1, when connection preliminary data required for consolidated-statements processing of at least one connection pattern in said two or more connection patterns is stored in said connection preliminary data storage 7 in said system management means 11 Said connection preliminary data extract means 4 is made to generate the connection preliminary data classified by pattern for said at least one connection patterns. And the accounting processing management tool 20 which makes said consolidated-statements processing means 5 perform consolidated-statements processing according to said connection pattern based on the connection preliminary data classified by pattern for said at least one connection patterns. While grasping the collection situation of said connection preliminary data based on said connection preliminary data collection means 2, and the activation situation of said consolidated-statements processing by said consolidated-statements processing means 5 based on said collected connection preliminary data When re-collection of said connection preliminary data is directed, the re-collection situation of said connection preliminary data and the rerun situation of said consolidated-statements processing based on said re-collected connection preliminary data are grasped. And the progress situation management tool 30 which reports said each situation to an operator according to a demand is constituted.

[0082]

In addition, an operator operates a keyboard and the information demand to the above-mentioned progress situation management tool 30 is performed by inputting information demand information. In this case, once it is made to perform information processing whenever the information demand from an operator is inputted, and also an information demand is inputted, it may be made to perform information processing for every predetermined time henceforth. Moreover, information to an operator is performed by making the information which is made to display the information which shows each situation on the screen of a display unit, or shows each situation with printer equipment output etc.

[0083]

The procedure of the accounting processing management by the above-mentioned accounting processing management tool 20 is shown in drawing 17. First, when it investigates whether consolidated-statements processing of all connection patterns is completed (#21) and there is consolidated-statements processing of a non-completed connection pattern, it investigates whether connection preliminary data required for consolidated-statements processing of at least one connection pattern was stored (#22). Consequently, when the connection preliminary data concerned is stored, after performing extract processing (#23) of the connection preliminary data classified by pattern for the above-mentioned connection patterns, and consolidated-statements processing (#24) based on the connection preliminary data classified by connection pattern, completion of consolidated-statements processing of the connection pattern is memorized (#25). In addition, although illustration is not carried out, as for consolidated-statements processing of a connection pattern in which the connection preliminary data re-collected is used, storage information is changed into the condition of not completing when re-collection of connection preliminary data is directed.

[0084]

Next, the procedure of the progress situation management by the above-mentioned progress situation management tool 30 is shown in drawing 18. First, when it investigates whether re-collection of connection preliminary data was directed (#31) and re-collection of connection preliminary data is not directed, the collection situation of connection preliminary data and the activation situation of consolidated-statements processing are grasped for every connection pattern (#32-33). (when it is the usual processing) And if the information demand is carried out, information processing of the collection situation of the connection preliminary data for every above-mentioned connection pattern and the activation situation of consolidated-statements processing will be performed (#34-35). On the other hand, when re-collection of connection preliminary data is directed, the re-collection situation of connection preliminary data and the rerun situation of consolidated-statements processing are grasped for every connection pattern which uses the connection preliminary data re-collected (#36-37). And if the information demand is carried out, information processing of the re-collection situation of the connection preliminary data for every above-mentioned connection pattern and the rerun situation of consolidated-statements processing will be performed (#38-39).

[0085]

[Another operation gestalt]

Next, another operation gestalt of the consolidated-statements processing system of this invention is explained.

The inside of all the connection patterns into which the accounting processing management tool 20 was registered by the connection pattern registration means 3 with the above-mentioned operation gestalt. Although it was made to perform extract processing of the connection preliminary data classified by pattern based on the connection preliminary data extract means 4, and consolidated-statements processing by the consolidated-statements processing means 5 according to each connection pattern serially as soon as connection preliminary data required for consolidated-statements processing of at least one connection pattern was collected. In addition, after connection preliminary data required for consolidated-statements processing of all the connection patterns registered by the connection pattern registration means 3 was collected, For example, [whether extract processing and consolidated-statements processing of the connection preliminary data classified by pattern are performed according to each connection pattern, and] Or after ending the extract processing by the connection preliminary data extract means 4 to all connection patterns, it may be made to perform consolidated-statements processing to all connection patterns.

[0086]

In the above-mentioned operation gestalt. In some connection preliminary data stored in the connection preliminary data store 7, the 2nd and 3rd financial statement data were classified according to the segment, segment identification information was attached, and each item data of firms offset processed data assumed the case where it was classified according to a segment for every affiliate, and segment identification information was attached. However, when any segment identification information is not given to the connection preliminary data transmitted from the unisegment firm among the connection preliminary data transmitted by each affiliate, you may make it attach the segment identification information corresponding to the unisegment firm in the consolidated-statements processing system 1.

[Translation done.]

* NOTICES *

JPO and INPIT are not responsible for any damages caused by the use of this translation.

- 1.This document has been translated by computer. So the translation may not reflect the original precisely.
- 2.*** shows the word which can not be translated.
- 3.In the drawings, any words are not translated.

DESCRIPTION OF DRAWINGS

[Brief Description of the Drawings]

- [Drawing 1] The block block diagram showing 1 operation gestalt of the consolidated-statements processing system concerning this invention
- [Drawing 2] Drawing showing the list of the control information for error checking
- [Drawing 3] Drawing showing the example of the control information for error checking
- [Drawing 4] Drawing showing the example of the control information for error checking
- [Drawing 5] Drawing showing the example of the control information for error checking
- [Drawing 6] Drawing showing the example of the control information for error checking
- [Drawing 7] Drawing showing the example of the control information for error checking
- [Drawing 8] Drawing showing the example of the control information for error checking
- [Drawing 9] Drawing showing the list of error-checking items
- [Drawing 10] The explanatory view showing an example of a connection pattern corresponding to the connection pattern shown in drawing 10
- [Drawing 12] The explanatory view showing other examples of a connection pattern corresponding to the connection pattern shown in drawing 12
- [Drawing 14] The explanatory view explaining an example of the contents of processing of a connection preliminary data extract means to the connection pattern data illustrated to drawing 11
- [Drawing 15] The explanatory view explaining an example of the contents of processing of a connection preliminary data extract means to the connection pattern data illustrated to drawing 13
- [Drawing 16] Process drawing explaining the flow of the procedure of the consolidated-statements processing system concerning this invention
- [Drawing 17] Process drawing explaining the flow of the procedure of the consolidated-statements processing system concerning this invention
- [Drawing 18] Process drawing explaining the flow of the procedure of the consolidated-statements processing system concerning this invention
- [Description of Notations]
- 1 Consolidated-Statements Processing System
 - 2 Connection Preliminary Data Collection Means
 - 3 Connection Pattern Registration Means
 - 4 Connection Preliminary Data Extract Means
 - 5 Consolidated-Statements Processing Means
 - 6 Consolidated-Statements Data Output Means
 - 7 Connection Preliminary Data Storage
 - 8 Connection Pattern Data Storage
 - 9 Connection Preliminary Data Storage Classified by Pattern
 - 10 Consolidated-Statements Data Storage
 - 11 System Management Means

12-14 Computer terminal
15 Communication Network
20 Accounting Processing Management Tool
30 Progress Situation Management Tool

[Translation done.]
